

Mayor has worked tirelessly to ensure that Lamar continues to grow. Under his dedicated leadership, the city developed a 45 acre city park that includes a multiple outdoor sports complex, walking trails and picnic areas. Recently, Mayor Gilkey led the effort to build Southwest Missouri's first aquatic park located in the Lamar City Park. A \$1.3 million water treatment plant was built due to the Mayor's leadership. Mayor Gilkey was instrumental in guiding the construction of an 800 seat, state of the art, "Thiebaud" auditorium that is used by the community, area schools and organizations.

Mayor Gilkey is the recipient of numerous awards including the Lamar Chamber of Commerce, "Man of the Year" in 1990; in 1982 he shared "top newsmaker" with the city council. In 1994, he was honored with the "Outstanding Community Service" award from the Lamar Rotary Club. In 1997 at the Home-maker Cooking Show, he was awarded Lamar Democrat's MVP. Mayor Gilkey's presence can also be found throughout the Southwest corner of Missouri. He has served on countless boards and committees where his visionary representation helped influence the growth and improvement of the area.

On June 18, 2001, Gerald and his wife Betty will celebrate their 59th wedding anniversary. Mayor Gilkey has had a great partner and in 1961, Gerald and Betty purchased what is now the Gilkey Automotive Group, and their son, Steve, is now the general manager.

Mr. Speaker, it is clear that we will miss an inspirational member of the Lamar community with Mayor Gilkey's retirement from public service. I am sure that I speak for many when I say that his tireless work will not soon be forgotten and that we are all thankful. I would like to personally wish him well in this new stage of his life and know that he will continue to be a presence in Lamar, Missouri. I am certain that my colleagues will join me in honoring this remarkable man.

#### CENTRAL NEW JERSEY CELEBRATES THE OPENING OF THE SOUTH BRUNSWICK YMCA

#### HON. RUSH D. HOLT

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. HOLT. Mr. Speaker, I rise today in recognition of the opening of the South Brunswick YMCA. Over the past five years, volunteers from South Brunswick and surrounding communities have pooled their collective resources to take this project from concept to completion.

YMCA is an international not-for-profit community service organization brought from London, England to Boston in 1851. From Boston, YMCAs quickly spread across America. At this time many facilities started opening their doors to boys and men of all ages. Some YMCAs were started to serve specific groups such as railroad and factory workers. After World War II, women and girls could enjoy the full benefits of membership and participation. Today, half of all Y members are female.

The South Brunswick YMCA has brought families from across Southern Middlesex County together to assist in the development of a family-oriented, multifaceted facility driven

by a well trained, dedicated and nurturing staff. The YMCA was founded on the commitment to provide a community-based facility to address the health, recreational and social service needs of the community.

The South Brunswick YMCA addresses local community needs through organized activities. Some of the programs offered by the YMCA include swimming lessons, exercise classes for people with disabilities, job training, support groups, water fitness, child care, and dance classes.

Although much has changed over the years, YMCA's mission is the same—to provide the tools needed to build strong kids, strong families and strong communities, and reinforce the values of caring, honesty, respect and responsibility.

#### WISHING SAN LUIS A HAPPY 150TH BIRTHDAY

#### HON. SCOTT McINNIS

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. McINNIS. Mr. Speaker, I would like to take this opportunity to wish Colorado's oldest town a happy 150th birthday. Nestled in the Sangre de Cristo mountains is the small town of San Luis, which was founded in 1851. Since then it has been home to many families over the last century and a half.

On April 5, 1851, San Luis de la Culebra was founded by Carlos Beaubien and established by settlers from northern New Mexico. According to Governor Bill Owens, San Luis' "rich and beautiful heritage" is attributed to its food, music, language, celebrations and historic buildings.

Under the protection of a group of soldiers from the War Department, the settlers built homes and began to plant. The town continued to grow and in 1861 when Colorado was made a territory, San Luis became the county seat of the newly established Costilla County.

As part of the celebration, Governor Owens proclaimed April as the Oldest Town in Colorado Month, and April 5 as the Oldest Town in Colorado Day. The proclamation refers to San Luis' founding on April 5, 1851, following the pattern of land grants. Carlos Beaubien then gave the people of San Luis the grant of La Vega, a common grazing area which is the last remaining true commons in the United States.

Specifically, the proclamation acknowledges the San Luis Museum and Cultural Center, the Stations of the Cross Shrine and Los Caminos Antiquos Scenic and Historic Byway.

Mr. Speaker, we are all proud of the rich heritage the city of San Luis has established over the last 150 years. And it is with great pleasure that I ask this Congress to recognize San Luis and wish them a happy birthday.

A BILL TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE A SPECIAL RULE FOR MEMBERS OF THE UNIFORMED SERVICES AND THE FOREIGN SERVICE, AND OTHER EMPLOYEES, IN DETERMINING THE EXCLUSION OF GAIN FROM THE SALE OF A PRINCIPAL RESIDENCE

#### HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 26, 2001*

Mr. HOUGHTON. Mr. Speaker, I am pleased to join with several of my colleagues in introducing our bill, which would address an inequity caused by a change in the Internal Revenue Code in 1997. The proposed change would simply adjust an oversight and bring fairness and equality to the Code by recognizing the unique circumstances of the members of the Foreign Service, the Uniformed Services and U.S. business persons who are working abroad. The bill is the same as the one introduced in the 106th Congress, except that the applicability to business persons provision has been added. The bill is retroactive to May 1997, when the change occurred.

The Code was changed in 1997 to provide a benefit to taxpayers who sell their principal residence—a change more generally beneficial than the prior law. Where the prior law provided for rollovers of capital gains and a one-time exclusion, the new law requires that the owner(s) occupy the principal residence for at least two years of the previous five years from the date of sale to qualify for the full exclusion.

However, members of the Foreign Service and the Uniformed Services, as well as certain business persons posted abroad by their U.S. employers, may not be able to take advantage of the generous change enacted in 1997. The problem arises from the fact that we post our Foreign Service abroad for years at a time, and we move the military from post to post in the U.S. and abroad. The same problem can arise for business persons who are moved abroad for longer and more frequent periods than in the past. With the globalization that is occurring, and affecting most economies, it is essential that our multinational companies compete on a worldwide basis. Globalization is certainly a major factor in our economy. In 2000, exports and imports for the U.S. totaled about \$2 trillion—over 20% of our economy.

The problem arises because it is difficult for these individuals to fit into the mold we created in the 1997 law change. This result occurs because their posting abroad and at home is controlled by others. The bill would alleviate this problem for Foreign Service and Uniformed Services members by suspending the five year period for ownership and principal use for any periods during which the taxpayer was under official orders to serve at a duty station away from his or her home. This change would retain the 5 year look-back and the 2 year principal residence rules, but would address the unfairness issue applicable to members of the Foreign Service and Uniformed Services. The bill would also address the issue for business persons by suspending for up to five years, the five year principal residence test for an individual relocated abroad by his or her employer.